

DUTIES ON IMPORTS—EXCEPTED ARTICLES.

LETTER

FROM THE

SECRETARY OF THE TREASURY,

TRANSMITTING

*A list of excepted articles in the Tariff of Duties on Imports.*

DECEMBER 11, 1834.

Read, and referred to the Committee of Ways and Means.

TREASURY DEPARTMENT,

December 11, 1834.

SIR: In obedience to the act of Congress approved the 30th of June, 1834, inquiry has been instituted at the most important ports of entry in the United States as to the necessity of excepting "any manufactured articles from the operation and effect of the provisions of the tenth and twelfth clauses of the second section of the act to alter and amend the several acts imposing duties on imports, passed the 14th of July, 1832, by reason of the difficulty of ascertaining the duties chargeable upon such articles." Those clauses are in the following words, to wit: "Tenth clause—On axes, adzes, hatchets, drawing knives, cutting knives, sickles or reaping hooks, scythes, spades, shovels, squares, of iron or steel, plated brass and polished steel saddlery, coach and harness furniture of all descriptions, steelyards and scale beams, socket chisels, vices, and screws of iron called woodscrews, thirty per centum ad valorem; on common tinned and japanned saddlery, of all descriptions, ten per centum ad valorem: *Provided*, That said articles shall not be imported at a less rate of duty than would have been chargeable on the material constituting their chief value if imported in an unmanufactured state."

"12th clause—On japanned wares of all kinds, on plated wares of all kinds, and on all manufactures, not otherwise specified, made of brass, iron, steel, pewter, or tin, or of which either of these metals is a component material, a duty of twenty-five per centum ad valorem: *Provided*, That all articles manufactured in whole of sheet, rod, hoop, bolt, or bar iron, or iron wire, or of which sheet, rod, hoop, bolt, or bar iron, or iron wire, shall constitute the greatest weight, and which are not otherwise specified, shall pay the same duty per pound that is charged by this act on sheet, rod, hoop, bolt, or bar iron, or on iron wire, of the same

number respectively : *Provided, also*, That the said last mentioned rates shall not be less than the said duty of twenty-five per centum ad valorem."

The result is, that the department has become satisfied that, owing to the complex character of some of the articles affected by the provisoes, it is considered almost impracticable to fix, with any degree of certainty, the rate of duty they should pay under the law as it now exists, and maintain a uniformity on the subject, the rate being liable to vary in consequence of being dependent upon the judgment and opinions of the appraisers and other officers, at the respective ports. Besides the unavoidable delay incident to a proper examination of the articles, some of them are obliged to be broken up to ascertain the weight of the respective parts, to determine the specific duty, which is consequently productive of serious inconvenience, and sometimes of loss to the importer. For these reasons it is deemed advisable to recommend the repeal of the provisoes contained in both the clauses under consideration, and to substitute the following in lieu of them, to wit: "*Provided*, That, with the exception of plated brass or polished steel saddlery, coach and harness furniture of all descriptions, and common tinned and japanned saddlery, coach and harness furniture of all descriptions, all the other articles specified in the tenth clause of the second section of the act of the 14th of July, 1832, entitled 'An act to alter and amend the several acts imposing duties on imports' shall, when imported in a partly manufactured state, be chargeable with the same rate of duty which is chargeable on the material constituting their chief value respectively:" *Provided, also*, That the said rate shall not be less than the rate on the articles when completely manufactured.

Repeal the provisoes in the twelfth clause, and substitute the following in lieu of the other part of the clause as it now stands, to wit: "On japaned wares of all kinds, on plated wares of all kinds, and on all manufactures, not otherwise specified, made of brass, iron, steel, pewter, or tin, or of which either of these metals is a component material, finished or manufactured in whole or in part, a duty of twenty-five per centum ad valorem; except all articles of sheet, rod, or hoop iron, when partly manufactured or finished, which shall pay the same rate of duty per pound that is charged by the act of the 14th of July on sheet, rod, or hoop iron:" *Provided*, that the last mentioned rate shall not be less than the said rate of twenty-five per centum.

If the foregoing alterations are adopted, it will be necessary to repeal the following clause in the thirteenth article of the second section of the act of the 14th of July, 1832, viz. "All manufactures of iron partly finished shall pay the same rates of duty as if entirely finished."

To prevent litigations and attempted evasions of the duty, and also to remove all doubt as to their classification—which is difficult to determine, owing to the complex character of many of them—it is respectfully suggested that the following articles be *specifically* provided for in the same law; and which will make them liable to the rate of duty they are now deemed subject to under the existing laws: "On coke and culm, and coal screenings, a duty of six cents per heaped bushel; on all dolls and toys, a duty of twenty per centum ad valorem; on single iron links, unconnectedly or separately imported, or in a series of links connected together, suitable for chain cables, whether manufactured in whole or in

part, a duty of *three cents* per pound ; on stays or stud castings, for chain cables, when unconnectedly or separately imported, or when connected with a link or links, manufactured in whole or in part, *three cents* per pound ; on iron hoops, whether finished or manufactured in whole or in part, *three cents* per pound ; on tires for wheels manufactured in part, the same rate of duty that is payable on bolt and bar iron ; on boas, pelearines, muffs, and tippets, whether manufactured in whole or in part, an ad valorem duty of twenty-five per centum ; on dresses and robes, of whatever material or materials composed, knit, wove, or cut out in forms suitable for such garments, an ad valorem duty of fifty per centum ; on cambric handkerchiefs, hemmed and stitched, or either, *twenty-five* per centum ; on patterns for shirts, under shirts, and drawers, or of any other garment, of whatever material or materials made, knit, wove, or cut out in forms suitable for such garments, an ad valorem duty of fifty per centum ; on braces or suspenders, of whatever material or materials made, an ad valorem duty of twenty-five per centum ; on bead bags and bead purses, with whatever material or materials connected, an ad valorem duty of twenty-five per centum ; bags made of cotton bagging to pay the same duty as cotton bagging ; on knitting pins, an ad valorem duty of twenty-five per centum ; on Lucifer matches, including the boxes in which they are contained, an ad valorem duty of *twenty-five* per centum ; on pocket lights, including the bottles, an ad valorem duty of twenty-five per centum ; on ribbon wire or ribbon supporters, *twelve cents* per pound ; on tinned iron and steel wires the same rates of duty that are payable on other iron and steel wires ; on tinned copper, in sheets, an ad valorem duty of twenty-five per centum ; on worsted suspender webbing and worsted neck comforts, an ad valorem duty of thirty per centum ; on lace caps for children, an ad valorem duty of twelve and one-half per centum ; on flats, braids, and plaits, of whatever material or materials composed, for making hats or bonnets, an ad valorem duty of thirty per centum ; on fancy boxes, composed of different materials, such as pasteboard, colored paper, gilt paper, japanned paper, cotton or silk velvet, silk ribbon, gilt copper balls, looking-glass, varnish, gilding, gilt copper rims, an ad valorem duty of twenty per centum.

*Provided*, That the articles enumerated in the foregoing sections shall be subject to the reductions in the rates of duties provided for in the act entitled "An act to modify the act of the 14th of July, 1832, and all other acts imposing duties on imports," passed the 2d day of March, 1833.

All which is respectfully submitted.

LEVI WOODBURY,  
*Secretary of the Treasury.*

To the Hon. JOHN BELL,  
*Speaker of the House of Representatives.*